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**From:**

**Sent:** Tuesday, October 11, 2011 10:04:31 AM

**To:**

**Cc:**

**Subject:** FW: 6166 question

Hi --I would not think this would accelerate the section 6166 election. 6166(g) applies where the interest in a closely held business is "distributed, sold, exchanged, or otherwise disposed of". This is broad language meant to encompass different ways that interest ceases to form a part of the gross estate. A change in the form of business holding the subject property would not qualify as a true divestment of the interest in the property from the gross estate.